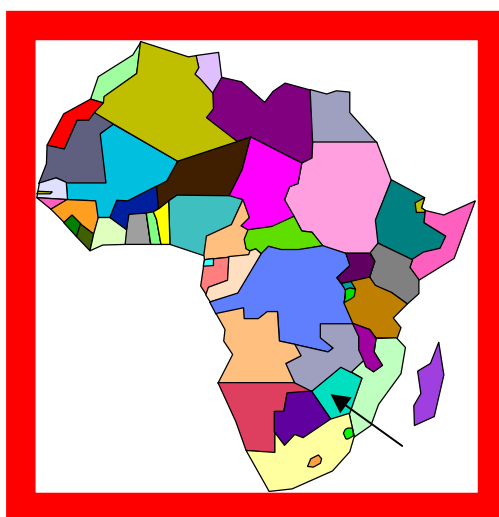


Fiscal Decentralisation and Sub-National Government Finance in Relation to Infrastructure and Service Provision in Zimbabwe



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ANNEXES

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CENTRAL GOVERNMENT

4.1.1 Revenues and expenditures

(Z\$ Millions)

Year	94	95	96	97
Revenues	13 646	16 998	22 778	32 769
Expenditures	16 583	22 000	29 671	36 454
Total GDP	56 159	61 763	84 767	99 737
Deficit as % GDP	9.7%	12%	11.4%	7.1%

Sources: National accounts 1985 1997 published by the CSO.

RBZ Annual report and statements of accounts

Budget statements by the Ministry of Finance

The revenues and expenditure figures are only for central government and do not include any sub-national component.

4.1.4 Debt, from various sources

(Z\$ Millions)

Type	94	95	96	97
Domestic debt	12 875	24 671	31 407	30 371
External Debt	18 257	22 832	21 793	8 932
Total Debt	31 131	47 503	53 201	59 303

Source: National Accounts 1985-1997 published by Central Statistical Office.

TOTAL SUB NATIONAL GOVERNMENT

4.2.1.1 Expenditure (amount) (Z\$)

Type	94	95	96	97
Total expenditures	1 761 917 545	2 716 463 168	2 538 900 272	2 967 880 815
SNG expenditure % of total public expend.	10.62	11.00	7.8	7.5
SNG expend % of GDP	3.13	4.39	2.99	2.97
Total revenues (incl all loans)	2 128 593 000	2 316 777 717	2 297 691 352	2 945 738 797
SNG revenue % of total public revenue	13.49	12	9.16	8.1
SNG revenue % of GDP	3.79	3.75	2.71	2.95
Total capital expenditure	313 000 000	563 000 000	519 563 093	597 497 557
Total recurrent expenditure	1 448 917 545	2 153 463 168	2 019 337 179	2 370 383 258
Total debt service	-	-	-	-
Total borrowing(outstanding debt)	1 382 000 000	1 610 000 000	1 811 300 000	2 462 900 000
SNG debt as % of public sector debt	4.43	3.39	3.40	4.15

Source: National accounts published by the C.S.O. and National budget figures.

4.2.2 Sub-National Recurrent Expenditures (Z\$)

Type	94	95	96	97
General public services (administration etc.)	557 058 305	778 435 150	509 160 978	703 710 807
Education, (primary & secondary)	9 654 371	21 892 025	12 644 365	18 021 191
Health	42 221 145	53 725 959	70 331 875	95 604 948
Social security and welfare	17 444 951	33 508 635	23 555 582	27 064 488
Housing	94 177 158	153 440 059	215 213 917	222 316 573
Community amenities, Water Supply, Electricity & Sewerage	303 594 644	473 036 551	518 818 359	673 320 509
Community amenities, Sanitation (& Waste Management)	124 055 880	165 737 346	222 355 582	282 634 696
Recreational, cultural, religious affairs (including liquor)	217 183 289	246 809 867	204 609 757	111 587 512
Economic services, transport (excl. roads)	82 091 432	223 915 725	238 332 842	233 850 797
Economic services, roads	1 436 370	2 961 851	4 313 922	2 271 736
Total	1 448 917 545	2 153 463 168	2 019 337 179	2 370 383 258
Of which wages	431 000 000	643 997 004	706 990 702	862 487 986
Recurrent Ex. % of Total Expenditure	82%	79%	80%	80%

1: Sub National Recurrent Expenditures as a percentage of Total Public Sector Recurrent Expenditure

Source: Raw data sheets from the C.S.O. These figures are more accurate than the C.S.O. "National Accounts" publications as they include figures that had not yet been submitted at the time of publication of the "National Accounts".

Because the subdivisions are different from those in data source, some of the sections in this graph are included under subdivisions other than those stated in the terms of reference.

4.2.3 Sub-National Capital Expenditure (Z\$)

Type	94	95	96	97
General public services (administration etc.)	87 687 583	298 036 832	205 050 938	235 808 579
Education, (primary & secondary)	417 794	2 590 537	2 354 336	2 707 486
Health	7 860 735	14 775 693	14 775 693	16 992 047
Social security and welfare	3 214 292	10 547 291	33 426 642	38 440 639
Housing	97 148 609	109 069 342	109 275 070	125 666 331
Community amenities, Water, Sewerage etc	113 574 594	115 077 574	143 518 948	165 046 790
Recreational, cultural, religious affairs, liquor	-	-	-	-
Economic services, (all)	3 096 393	12 431 925	11 161 466	12 835 685
Other tasks, e.g. police	-	470 806	-	-
Total	313 000 000	563 000 000	519 563 093	597 497 557
Capital Expenditure % of total expenditure	17.8%	21%	20%	20%

Source: C.S.O. raw data sheets

4.2.4 Sub-national Revenues (Z\$)

Shared taxes: A tax yield that gives the sub-national authorities the right to share the yield of certain national taxes, e.g. 20% of the personal income tax revenues. Tax sharing refers to a system in which on government collects the revenue from a tax and shares it with sub-national governments.

Local own taxes: Tax sources, where the sub-national governments have a strong influence on the tax level. In their clear form, the sub-national governments determine the tax rate themselves, taxes are included here if the sub-national government have a certain discretion of setting the tax.

Type	94	95	96	97
Shared taxes	0	0	0	0
Local (own) taxes	359 000 000	508 000 000	519 000 000	630 000 000
User charges, fees	480 952 410	717 353 731	917 000 000	1 025 000 000
Other revenues	618 047 590	465 646 269	139 000 000	183 000 000
Total transfers from other government	313 393 000	377 077 717	507 691 352	979 774 000
Total figures for loans	357 200 000	248 700 000	215 000 000	127 964 797
Total sum for disposal	2 128 593 000	2 316 777 717	2 297 691 352	2 945 738 797
Charged but not collected revenues (debtors)	0	0	0	0

Source: C.S.O. raw data sheets for 1996 and 1997. C.S.O. published national accounts for 1994 and 1995.

Note 1: 1996 and 1997 figures are estimates. The C.S.O. suggested that we use estimates based on the percentage increase between 1995 and 1996 as they could not provide us with the actual figures (which are yet to be compiled).

4.2.4.1: Sub-National Specific types of tax revenues (Z\$)

Type	94	95	96	97
Income tax	0	0	0	0
Corporate tax	0	0	0	0
Property taxes	359 000 000	508 000 000	519 000 000	630 000 000
Excise taxes	0	0	0	0
General taxes on turnover or VAT	0	0	0	0

Note: The rest do not apply to Zimbabwean local authorities

Source: C.S.O. National Accounts

4.2.4.2 Sub-national Other revenues (Z\$)

Type	94	95	96	97
Fees/charges/payment for water supply	303 594 644	473 036 550	607 354 256	667 376 466
Fees/charges/payment for sanitation (includes sewerage)	124 055 880	165 737 346	222 554 457	237 473 617
Fees/charges/payment for electricity distribution	0	0	0	0
Fees/charges/payment for roads	1 436 370	2 961 851	4 115 047	7 545 192
Fees/charges/payment for education	9 654 371	21 892 025	12 644 365	16 999 777
Fees/charges/payment for health services	42 211 145	53 725 959	70 331 875	95 604 948
Sub-Total	480 952 410	717 353 731	917 000 000	1 025 000 000
Other non-tax revenues	618 047 590	465 646 269	139 000 000	183 000 000
Total	1 099 000 000	1 183 000 000	1 056 000 000	1 208 000 000

Source: C.S.O. raw data sheets

Notes: It is known that property rates are generally charged together with provision of sanitation services and therefore The figure for sanitation quite possibly contains a percentage of rates (i.e. property taxes)

4.2.5 Sub-National Transfers from other government levels to the Sub-national governments (Z\$)

Type	94	95	96	97
1) Special earmarked transfers from central government	250 714 000	301 662 174	406 153 082	783 819 200
2) General grants (can be used to finance all functions)	62 678 600	75 415 543	101 538 270	195 954 800
3) General grants (for investments)	0	0	0	0
4) Other transfers	0	0	0	0
5) Total	313 393 000	377 077 717	507 691 352	979 774 000

Source: C.S.O. National Accounts

Note: The above total represents a combination of (three types as above) special earmarked transfers from central Government and general grants, although amounts for the different categories are specified elsewhere, CSO National Accounts accounts aggregate amounts for expediency.

Since accurate figures for all 81 SNG's are not available it is assumed that 80% of all grants are 'special earmarked grants, and 20% are 'general grants'. The assumption is based on the fact that grants are specially earmarked for health and education sectors although rural district councils receive block/general grants.

4.2.6.1 Borrowing, Annual change in debt (Z\$)

Year	94		95		96		97		Outstanding debt in 97
	Existing loans	New loans	Existing loans	New Loans	Existing loans	New Loans	Existing loans	New Loans	
Figures for total outstanding debt by end of year			1 381 500 000		1 610 100 000		1 811 300 000		2 462 900 000
Yearly additional borrowing broken down by major category of source: domestic borrowing (private)	0	9 400 000	0	35 100 000	0	47 600 000	0	(2 000 000)	
Yearly additional borrowing broken down by major category of source: concessional external lending (government)	0	92 800 000	0	157 700 000	0	74 500 000	0	341 800 000	
Yearly additional borrowing broken down by major institution of source: (pension funds and insurance)	-	207 200 000	-	10 000 000	-	86 000 000	-	186 100 000	
Yearly additional borrowing broken down by major institution of source: (short-term)	-	47 800 000	-	45 900 000	-	6 900 000	-	0	
Net Repayment		0	-	(20 100 000)	-	(13 800 000)	-	125 700 000	
Total Yearly Net Additional	-	357 200 000	-	248 700 000	-	215 000 000	-	651 600 000	

Notes: Local authorities in Zimbabwe do not borrow externally
No inter-municipal credit institutions in Zimbabwe

Source: C.S.O. raw data sheets

SUB-NATIONAL GOVERNMENT

Table 4.2.6.1(a): Borrowing and Debt Repayment to Central Government

	94	95	96	97
Outstanding loans	44176863	55879782	101384663	154699334
Loans issued	16954000	48577000	60035955	3993561
Repayments	5137471	3072119	6721284	12614651
Adjustments	113610		+ 8501	-8501

Outstanding amount at end of period – 146069743

SOURCE: Central statistical office database 'Quarterly return of loans issued to local authorities.

Table 4.2.6.1(b): Gross Public Debt of Local Authorities

Z\$(millions)	94	95	96	97
Long-term borrowing:				
Registered stock	553.5	543.5	629.5	815.6
Central Government	713.4	871.1	945.6	1287.4
Private	109.7	144.8	192.4	190.4
TOTAL	1376.7	1559.4	1767.5	2293.4
Short-term borrowing:	4.8	50.7	43.8	169.5
TOTAL ALL DEBT	1381.5	1610.1	1811.3	2462.9

SOURCE: Quarterly digest of statistics June 1999 2 CSO

4.2.6.1 Borrowing, total (Z\$)

Year	94		95		96		97	
	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans
Domestic borrowing		16 954 000		48 577 000		60 035 955		399 356
Concessional external lending								
Non-concessional external lending								
Total of which from:								
Pension funds								
Insurance companies								
Banks								
Inter-municipal credit institution								
Other sources GOZ	5 137 471	16 954 000	3 072 119	48 577 000	6 721 284	60 035 955	12 614 651	399 356

Notes: Details on other types of borrowing are not readily available

Sub-national Governments Revenue Potential (Z\$ 000's)

	DESCRIPTION	REVENUE BASE	1994	1995	1996	1997
1	Rates	Potential	454 135	642 620	656 535	796 950
		Actual	359 000	508 000	519 000	630 000
		Difference	95 135	134 620	137 535	166 950
2	Fees/Charges for Sewerage (includes sanitation and waste)	Potential	176 853	237 003	318 252	339 958
		Actual	124 055	165 737	222 554	237 473
		Difference	52 798	71 266	95 698	102 485
3	Fees/Charges for Housing	Potential	115 884	87 307	86 875	114 375
		Actual	92 707	69 846	69 500	91 500
		Difference	23 177	17 461	17 375	22 875
4	Fees/Charges for Health	Potential	63 316	80 587	105 498	143 407
		Actual	42 211	53 725	70 332	95 605
		Difference	21 105	26 862	35 166	47 802
5	Fees/Charges for Education	Potential	14 481	32 838	18 966	25 498
		Actual	9 654	21 892	12 644	16 999
		Difference	4 827	10 946	6 322	8 499
6	Revenues from Water	Potential	382 528	596 025	765 266	840 893
		Actual	303 594	473 036	607 354	667 376
		Difference	78 934	122 989	157 712	173 517
7	Fees/Charges for roads	Potential	2 872	5 922	8 230	15 090
		Actual	1 436	2 961	4 115	7 545
		Difference	1 456	2 961	4 115	7 545
8	Revenues from Government Grants	Potential	391 741	471 346	634 613	1 224 717
		Actual	313 393	377 077	507 691	979 774
		Difference	78 348	94 269	126 922	244 943
9	Others (including liquor/beerhalls, parking, housing)	Potential	682 294	514 538	90 350	118 950
		Actual	525 339	395 799	69 500	91 500
		Difference	156 955	118 739	20 850	27 450
10	Totals	Potential	2 284 104	2 668 186	2 684 585	3 619 838
		Actual	1 771 389	2 068 073	2 082 690	2 817 772
		Difference	512 715	600 113	601 895	802 066

SUB-NATIONAL GOVERNMENT

Table 4.2.4 Revenues
Optional to D9

Type	1994	% of Total rev.	1995	% of Total rev.	1996	% of Total rev.	1997	% of Total rev.
Shared taxes	0	0	0	0	0	0	0	
Local (own) taxes	359 000 000	20	508 000 000	24.5	519 000 000	24.9	630 000 000	22.4
Total Tax revenue	359 000 000		508 000 000		519 000 000		630 000 000	
User charges Fees	480 952 410	56	717 353 731	47.4	917 000 000	44	1025 000 000	36.4
Other revenues	618 047 590	6.2	465 646 269	9.8	139 000 000	6.7	183 000 000	
Transfers from Central Government grants	313 393 000	17.8	377 077 717	18.3	507 691 352	24.4	979 774 000	
Total revenues (excl loans raised)	1 771 393 000		2 068 077 717		2 082 691 352		2 817 774 000	
Loans add for year CG.	16 954 000	0.8	48 577 000	2.10	60 035 955	2.61	3 993 5615	0.14
Loans other sources	340 246 000	15.98	200 123 000	8.64	154 964 045	6.74	123 971 236	4.21
Total Revenue (incl. Loans)	2 128 593 000		2 316 777 717		2 297 691 352		2 945 738 797	

Notes: 1 Other revenues includes revenue from single source i.e sale of land, beer.

2 Other sources of loans include, institutional pension funds and private banks.

The figure for other loans 1997, is estimated at 20% downward. It is assumed that Central Government had begun trying to reduce the budget deficit.

SIX SAMPLE SUB-NATIONAL GOVERNMENTS

Table 4.2.4 Revenue (Z\$)

Type	94	% of total	95	% of total	96	% of total	97	% of total
Shared taxes	0							
Local (own) taxes	3 231 065	13.8	216 528 744	20	275 665 011	22.9	380 441 391	24
Total tax revenue	3 231 065		216 528 744		275 665 011		380 441 391	
User fees, charges	4 154 247	17.8	438 049 654	41.2	570 252 211	47.3	616 234 619	38.8
Revenue derived from a single source(e.g sale of property)	267 121	1.0	53 151 135	5	45 155 415	3.7	50 015 678	3.1
Transfers from Central Government.	1 892 803	8.0	2 580 674	0.2	2 505 613	0.2	1 470 978	0.09
Revenue from borrowing	4 547 070	19.4	241 293 774	22.7	230 933 801	19.1	387 119 959	24.4
Other revenue	9 323 650	40.0	109 432 418	10.9	80 512 482	6.8	152 739 553	9.6
Total	23 415 956	100	1 061 036	100	1 205 024 533	100	1 588 022 178	100

SIX SAMPLE SUB-NATIONAL GOVERNMENTS

4.2 1.1 Revenues & Expenditure (Z\$)

Type	1995	1996	1997
Total sample Expenditure	1 098 193 446	1 279 318 905	1 708 258 134
% of Total SNG Expenditure	40	50	58
Total sample Revenue	1 034 073 272	1 181 122 514	1 564 783 130
% of Total SNG Revenue	45	51	53

Note: Total debt revenue represents total raised from loans. 1994 figures not available for all six sample SNG.

4.2.2 Recurrent expenditures (Z\$)

Type	1995	% Share	1996	% Share	1997	% Share
General Public Service	130 454 369	18.01	154 794 662	16.88	308 233 392	23.54
Education –Primary	16 892 203	2.33	17 066 036	1.86	22 917 628	1.75
- Secondary	11 250 310	1.55	15 725 315	1.72	22 765 048	1.74
Health	106 956 449	14.76	114 511 604	12.49	183 681 859	14.03
Social Security and Welfare	13 329 961	1.84	16 926 973	1.85	33 608 029	2.57
Housing	40 705 756	5.62	62 193 298	6.78	61 065 233	4.66
Community Amenities-Water Supply	159 048 192	21.95	233 231 802	25.44	270 797 346	20.68
Sewerage	47 463 874	6.55	58 785 118	6.41	77 624 356	5.93
Sanitation	1 573 540	0.22	1 583 296	0.17	1 731 669	0.13
Solid Waste	34 692 197	4.79	42 511 663	4.64	67 913 099	5.19
Recreational, Cultural, Religious	43 385 578	5.99	61 174 522	6.67	98 683 648	7.54
Economic Services & transport (excl roads)	11 782 567	1.63	15 497 918	1.69	23 879 428	1.82
Economic Services Roads	99 167 007	13.69	105 454 536	11.50	118 276 312	9.03
Other tasks, eg estates	7 775 264	1.07	17 319 551	1.89	18 260 636	1.39
Total	724 477 267	100	916 776 294	99.99	1 309 437 683	100.00
Recurrent exp as % total exp.	66%		72%		77%	
Of which wages	334 351 920		414 679 278		630 239 671	
Percentage of Wages	46%		45.23%		48.13%	

4.2.3 Capital Expenditure

Type	1995	% share of total capital exp.	1996	% share of total capital exp.	1997	% share of total capital exp.
General Public Services (administration etc.)	70 201 072	19.4	12 986 938	3.55	22 169 828	5.5
Education – Primary	3 801 932	1.05	1 532 191	0.42	866 729	0.21
Education – Secondary	1 514 386	0.42	2 785 910	0.76	1 308 591	0.32
Health	11 774 253	3.25	4 149 893	1.13	3 387 731	0.84
Social Security and Welfare	9 154 187	2.52	33 908 320	9.26	27 932 508	6.93
Housing	13 006 815	3.59	10 743 258	2.93	25 288 040	6.27
Community Amenities- - Water	91 106 261	25.13	123 779 298	33.79	128 430 979	31.84
- Sewerage	81 823 230	22.6	85 696 658	23.39	136 921 789	33.95
- Sanitation	0		658 287	0.18	0	-
- Solid Waste Management	23 103 712	6.37	26 742 808	7.30	290 813	0.07
Recreational, cultural, religious	11 882 715	3.28	9 887 400	2.70	7 884 855	1.95
Economic Services, transport (excl. roads)	7 942 394	2.1	1 658 794	0.45	2 602 619	0.65
Economic services, roads	35 581 079	9.81	34 205 364	9.34	40 974 419	10.16
Other tasks	1 677 599	0.46	17 573 281	4.80	5 270 370	1.31
	362 569 635	100	366 308 400	100.00	403 329 271	100.00

4.2.4.2 Other Revenues (Z \$)

Type	1995	% of total Revenue	1996	% of total Revenue	1997	% of total Revenue
Fees/charges/payments for water supply	258 832 745	25	329 265 384	28	330 121 173	22.1
Fees/charges/payments for sewerage	65 874 317	6.37	97 431 349	8.25	108 875 990	6.96
Fees/charges/payments for sanitation	41 133 356	3.98	56 588 221	4.49	72 300 079	
Fees./charges/payments for electricity distr.	0		0		0	
Fees/charges/payments for Roads	37 842 281	3.66	48 754 477	4.13	57 560 999	3.68
Fees/charges/payments for education	6 812 261	0.66	7 324 687	0.62	10 138 864	0.65
Fees/charges/payments for health services	28 393 263	2.75	33 275 240	2.82	41 834 716	2.67
Other non-tax revenue	161 682 351	15.64	125 417 401	10.62	200 922 620	12.84
TOTAL	600 570 574		698 056 759		821 754 441	53

4.2.5 Transfers from Central Government to Sub-National Government

Type	1994	1995	1996	1997
1) Special earmarked transfers	1 640 959	2 447 017	2 143 760	1 402 502
2) General grants (can be used to finance all functions)	251 853	133 657	361 853	68 476
3) General grants (for investments)	0	0	0	0
4) Other transfers	0	0	0	0
	1 892 812	2 580 674	2 505 613	1 470 978

GWANDA MUNICIPALITY

4.2.1.1 Expenditure (amount) (Z\$)

Type	94	95	96	97
Total Expenditures	4 831 113	6 279 582	10 996 159	20 147 117
Total revenues	4 330 761	4 143 591	11 245 801	6 672 136
Total capital expenditure	1 448 281	1 912 439	4 377 419	11 562 516
Total recurrent expenditure	3 382 832	4 367 143	6 618 740	8 584 601
Total debt service	441 954	488 360	813 494	930 751
Total borrowing (outstanding debt)	10 450 715	11 129 003	17 028 070	29 688 241

4.2.2 Recurrent expenditures (Z\$) (Gwanda)

Type	94	95	96	97
General public services (administration etc.)	757 368	1 158 396	2 139 499	2 290 169
Education, primary	187 929	174 050	218 387	192 649
Education, secondary	247 637	250 234	533 146	662 351
Health	479 598	739 893	1 113 025	1 701 352
Social security and welfare	0	0	0	0
Housing	943 430	1 105 572	1 502 066	2 081 367
Community amenities, Water supply	157 893	241 306	345 997	649 598
Community amenities, Sewerage	150 027	197 942	241 914	304 098
Community amenities, Sanitation	0	0	0	0
Community amenities, Electricity Distribution	0	0	0	0
Community amenities, solid waste management	-	148 380	10 314	28 120
Recreational, cultural, religious affairs Liquor	101 351	55 587	52 312	49 275
Economic services, transport (excl. roads)	0	0	0	0
Economic services, roads	357 599	295 763	462 080	625 622
Economic services, energy (e.g. electricity production)	0	0	0	0
Other tasks, e.g. police				
Total	3 382 832	4 367 133	6 618 740	8 584 601
Of which wages	1 030 100	2 094 199	2 896 830	3 958 738
Of which non-wages	2 352 732	2 272 934	3 721 910	4 625 863
% share of recurrent expenses related to the total expenses in specific local government	70%	70%	60%	43%

Notes:

Some of these figures have been adjusted to conform with the subdivisions.

4.2.3 Capital expenditure (Z\$) (Gwanda)

Type	94	95	96	97
General public services (administration etc.)	0	89 597	111 224	172 002
Education, primary	0	0	0	3 656
Education, secondary	260 735	300 836	1 159 881	49 953
Health	0	11 133	0	0
Social security and welfare	0	0	0	0
Housing	264 968	314 033	2 499 650	323 597
Community amenities, Water supply	4 053	0	0	33 069
Community amenities, Sewerage	506 901	612 533	130 221	10 488 515
Community amenities, Sanitation	0	0	0	0
Community amenities, Electricity Distribution	49 560	54 553	23 781	0
Community amenities, solid waste management	0	6 175	0	0
Recreational, cultural, religious affairs Liquor	0	12 960	26 042	0
Economic services, transport (excl. roads)	0	0	8 109	170 653
Economic services, roads	362 072	510 619	418 511	321 071
Economic services, energy (e.g. electricity production)	0	0	0	0
Other tasks, e.g. police	0	0	0	0
Total	1 448 281	1 912 439	4 377 419	11 562 516
Capital Expenditure % of Total Expenditure	27%	30%	40%	57%
Total Capital Exp. SNG as % of Sub-national Government Capital Expenditure Total	0.46%	0.34%	0.84%	1.28%

4.2.4 Revenues (Z\$) (Gwanda)

Shared taxes: A tax yield that gives the sub-national authorities the right to share the yield of certain national taxes, e.g. 20% of the personal income tax revenues. Tax sharing refers to a system in which on government collects the revenue from a tax and shares it with sub-national governments

Local own taxes: Tax sources, where the sub-national governments have a strong influence on the tax level. In their clear form, the sub-national governments determine the tax rate themselves, taxes are included here if the sub-national government have a certain discretion of setting the tax

Type	94	95	96	97
Shared taxes	0	0	0	0
Local (own) taxes	511 545	661 700	787 301	875 747
User charges, fees	810 468	846 085	1 154 109	1 576 336
Revenue derived from single sources (e.g. sale of property)				
Other revenues	2 463 514	2 099 463	3 716 020	3 652 185
Total transfers from other government	545 234	536 343	775 369	567 868
Total figures for loans	0	0	4 813 002	0
Total sum for disposal	4 330 761	4 143 591	11 245 801	6 672 136
Charged but not collected revenues	1 214 745	1 805 854	2 498 104	2 382 745

4.2.4.1 Specific types of tax revenues (Z\$) (Gwanda)

Type	94	95	96	97
Income tax				
Corporate taxes				
Property taxes	511 545	661 700	787 301	875 747
Excise taxes				
General taxes on turnover or VAT				

4.2.4.2 Other revenues (Z\$) (Gwanda)

Type	94	95	96	97
Fees/charges/payment for water supply	160 535	261 723	340 494	582 696
Fees/charges/payment for sewerage	346 994	197 178	238 578	287 850
Fees/charges/payment for sanitation	0	0	0	0
Fees/charges/payment for electricity distribution	0	0	0	0
Fees/charges/payment for roads	72 731	104 890	160 437	209 253
Fees/charges/payment for education	159 065	182 736	277 838	362 525
Fees/charges/payment for health services	71 143	99 558	136 762	134 012
Sub-Total	810 468	846 085	1 154 109	1 576 336
Other non-tax revenues	2 463 514	2 099 463	3 716 020	3 652 185
Total	3 273 982	2 945 548	4 870 129	5 228 521

NB: It is possible that property taxes have been accounted for twice, resulting in slightly inflated revenue figures

4.2.5 Transfers from other government levels to the sub-national governments (Z\$) (Gwanda)

Type	94	95	96	97
1) Special earmarked transfers from central government	293 390	450 205	413 516	567 868
2) General grants (can be used to finance al functions)	251 853	86 138	361 853	0
3) General grants (for investments)	0	0	0	0
4) Other transfers				0
5) Total	545 234	536 343	775 369	567 868

4.2.6.1 Borrowing, Annual change in debt (Z\$) (Gwanda)

Year	94		95		96		97		
	Existing loans	New loans	Existing loans	New Loans	Existing loans	New Loans	Existing loans	New Loans	Outstanding debt in 97
Figures for debt by end of year									
	301 342		327 397		327 397	4 813 002	5 140 399	0	13 300 000
Yearly additional borrowing broken down by major category of source: domestic borrowing			0		0	0	0	0	0
Yearly additional borrowing broken down by major category of source: concessional external lending	0		0		0	0	0	0	0
Yearly additional borrowing broken down by major category of source: non-concessional external	0		0		0	0	0	0	0
Yearly additional borrowing broken down by major institution of source: pension funds	0		0		0	0	0	0	0
Yearly additional borrowing broken down by major institution of source: insurance companies	0		0		0	0	0	0	0
Yearly additional borrowing broken down by major institution of source: banks	0		0		0	0	0	0	0
Yearly additional borrowing broken down by major institution of source: inter-municipal credit institution	0		0		0	0	0	0	0
Yearly additional borrowing broken down by major institution of source: other sources GOZ	26 055		0		0	4 813 002	0	0	0

4.2.6.1 Borrowing, total (Z\$) (Gwanda)

Year	94		95		96		97	
	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans
Domestic borrowing						4 813 002		3 543 635
Concessional external lending								3 543 635
Non-concessional external lending								0
Total of which from:								0
Pension funds								0
Insurance companies								0
Banks								0
Inter-municipal credit institution								0
Other sources GOZ						4 813 002		3 543 635

HARARE CITY COUNCIL

4.2.1.1 Expenditure (amount) (Z\$)

Type	94	95	96	97
Total Expenditures	0	1 007 823 524	1 181 123 173	1 557 155 881
Total revenues	0	978 292 142	1 111 471 804	1 463 292 287
Total capital expenditure	0	347 231 704	347 057 166	357 568 370
Total recurrent expenditure	0	660 591 820	834 066 007	1 199 587 511
Total debt service	0	149 594 061	180 767 524	173 590 956
Total borrowing (outstanding debt)	0	803 654 531	950 973 531	1 298 914 467

Source: Audited Financial Statements 1995 - 1997

Note: Total Debt Service includes both capital and interest payments on loans.

Total borrowing includes total loans outstanding at the end of a period.

1994 Financial Statements could not be obtained at the time of the assignment.

4.2.2 Recurrent expenditures (Z\$) (Harare)

Type	94	95	96	97
General public services (administration etc.)	-	100 948 104	127 421 678	267 040 484
Education, primary	-	16 510 843	16 370 592	20 605 943
Education, crèches, libraries, VTC	-	11 000 066	15 192 169	22 102 697
Health	-	100 392 233	107 385 008	172 088 445
Social security and welfare	-	13 124 384	16 611 507	33 608 029
Housing	-	37 262 962	51 448 615	52 691 353
Community amenities, Water supply	-	144 009 164	216 471 167	245 344 384
Community amenities, Sewerage	-	43 198 657	53 716 718	68 992 748
Community amenities, Sanitation	-	-	-	-
Community amenities, Electricity Distribution	-	-	-	-
Community amenities, solid waste management	-	33 741 078	41 693 633	67 884 979
Recreational, cultural, religious affairs Liquor	-	41 975 254	57 640 728	93 254 679
Economic services, transport (excl. roads)	-	11 782 567	15 497 918	23 879 428
Economic services, roads	-	98 871 244	104 992 456	117 650 690
Economic services, energy (e.g. electricity production)	-	-	-	-
Other tasks, e.g. estates	-	7 775 264	9 623 818	14 443 652
Total	-	660 591 820	834 066 007	1 199 587 511
Of which wages	-	303 797 619	375 086 703	579 171 869
Of which non-wages	-	356 794 201	458 979 304	620 415 642
% share of recurrent expenses related to the total expenses in specific local government		65.5%%	71%	77.0%

Note: The budget and accounting system classify both interest and capital repayment on loans and as recurrent expenditure and are included under the various sections.

4.2.3 Capital expenditure (Z\$) (Harare)

Type	94	95	96	97
General public services (administration etc.)	-	68 397 182	10 531 465	15 643 799
Education, primary	-	1 822 682	1 004 438	129 416
Education, crèches, libraries, VTC	-	1 213 550	1 626 029	1 258 638
Health	-	11 763 120	4 149 893	3 387 731
Social security and welfare	-	9 154 187	33 908 320	27 932 508
Housing	-	10 825 852	6 554 295	3 161 238
Community amenities, Water supply	-	88 580 438	121 056 892	127 589 887
Community amenities, Sewerage	-	80 522 650	83 930 327	125 758 128
Community amenities, Sanitation	-	-	-	-
Community amenities, Electricity Distribution	-	-	-	-
Community amenities, solid waste management	-	22 894 970	26 597 399	78 192
Recreational, cultural, religious affairs Liquor	-	11 181 159	8 708 580	7 810 974
Economic services, transport (excl. roads)	-	7 739 782	192 573	2 431 966
Economic services, roads	-	32 946 077	32 006 857	39 326 693
Economic services, energy (e.g. electricity production)	-	-	-	-
Other tasks, e.g. estates	-	190 055	16 790 098	3 059 200
Total	-	347 231 704	347 057 166	357 568 370
Capital Expenditure % of total Expenditure	-	34%	29%	23%
Total Capital Expenditure SNG as % of Sub-national government total capital Exp.	-	62%	67%	40%

Source: Audited Financial Statements 1995 - 1997

Note: Harare City Council runs crèches (pre-school).

Public Libraries and Vocational Training Centre (VTC).

They have no secondary schools.

Estates indicates council owned land.

Sanitation falls under solid waste management or more commonly refuse removal.

4.2.4 Revenues (Z\$) (Harare)

Shared taxes: A tax yield that gives the sub-national authorities the right to share the yield of certain national taxes, e.g. 20% of the personal income tax revenues. Tax sharing refers to a system in which on government collects the revenue from a tax and shares it with sub-national governments

Local own taxes: Tax sources, where the sub-national governments have a strong influence on the tax level. In their clear form, the sub-national governments determine the tax rate themselves, taxes are included here if the sub-national government have a certain discretion of setting the tax

Type	94	95	96	97
Shared taxes	0	0	0	0
Local (own) taxes	0	205 429 990	262 642 274	367 785 548
User charges, fees	0	409 268 308	532 986 881	572 565 846
Revenue derived from single sources (e.g. sale of property)	0	39 131 105	41 162 676	44 655 467
Other revenues	0	87 136 305	54 851 218	109 465 467
Total transfers from other government	0	0	0	0
Total figures for loans	0	237 326 434	219 828 755	369 319 959
Total sum for disposal	0	978 292 142	1 111 471 804	1 463 292 287
Charged but not collected revenues	0	294 798 578	421 459 625	313 394 549

Source: Audited Financial Statements 1995 - 1997

Note: Local (own) taxes include property tax, licences, etc.

Details of grants from central government could not be obtained although they do not amount to much.

Figures for loans indicate loans raised for the particular year.

4.2.4.1 Specific types of tax revenues (Z\$) (Harare)

Type	94	95	96	97
Income tax	0	0	0	0
Corporate taxes(Other,such as licences for business)	0	26 292 316	23 902 019	22 289 918
Property taxes	0	179 137 674	238 740 255	344 995 630
Excise taxes	0	0	0	0
General taxes on turnover or VAT	0	0	0	0

Source Audited Financial Statements 1995 - 1997

4.2.4.2 Other revenues (Z\$) (Harare)

Type	94	95	96	97
Fees/charges/payment for water supply	-	240 675 870	306 875 385	303 729 052
Fees/charges/payment for sewerage	-	60 363 219	90 431 553	100 325 706
Fees/charges/payment for sanitation	-	39 303 245	54 519 888	69 387 881
Fees/charges/payment for electricity distribution	-	-	-	-
Fees/charges/payment for roads	-	37 635 486	47 595 063	55 881 012
Fees/charges/payment for education	-	6 453 428	6 525 291	9 130 148
Fees/charges/payment for health services	-	24 837 060	27 039 701	34 112 047
Sub Total	-	409 268 308	532 986 881	572 565 846
Other non-tax revenues (Sum of revenues from single source and other revenues)	-	126 267 410	96 013 894	154 120 934
Total	-	535 535 718	629 000 775	726 686 780

Source: Audited Financial Statements 1995 - 1997

Notes: Other non-tax revenue include all other revenue besides property tax and user fees as indicated above.

4.2.5 Transfers from other government levels to the sub-national governments (Z\$) (Harare)

Type	94	95	96	97
1) Special earmarked transfers from central government	0	0	0	0
2) General grants (can be used to finance al functions)	0	0	0	0
3) General grants (for investments)	0	0	0	0
4) Other transfers	0	0	0	0
5) Total	0	0	0	0

Note: Details of grants from central government could not be obtained at the time of compilation of the table.

Government does not provide general grants but all government grants are specified for certain areas e.g. education or health.

4.2.6.1 Borrowing, Annual change in debt (Z\$).(Harare)

Year	94		95		96		97		
	Existing loans	New loans	Existing loans	New Loans	Existing loans	New Loans	Existing loans	New Loans	Outstanding debt in 97
Figures for total outstanding debt by end of year			633 160 550	237 326 434	803 654 531	219 828 755	950 973 530	369 319 959	1 298 914 467
Yearly additional borrowing broken down by major category of source: domestic borrowing		0		237 326 454	0	219 828 755	0	369 319 959	0
Yearly additional borrowing broken down by major category of source: concessional external lending		0	0	0	0	0	0	0	0
Yearly additional borrowing broken down by major category of source: non-concessional external		0	0	0	0	0	0	0	0
Yearly additional borrowing broken down by major institution of source: pension funds		0	0	0	0	0	0	60 000 000	288 900 000
Yearly additional borrowing broken down by major institution of source: insurance companies		0	0	0	0	0	0	20 000 000	96 300 000
Yearly additional borrowing broken down by major institution of source: banks		0	90 850 819	0	77 082 256	0	57 441 012	240 547 019	
Yearly additional borrowing broken down by major institution of source: inter-municipal credit institution		0	0	0	0	0	0	0	0
Yearly additional borrowing broken down by major institution of source: other sources GOZ		0	146 475 635	0	142 746 499	0	231 878 947	673 167 448	

Source: Audited Financial Statements 1995 - 1997

Note: Figures denote loans outstanding at beginning of period and new loans raised during the period.
Excludes loans repaid during the period GOZ denotes Government of Zimbabwe loans.

4.2.6.1 Borrowing, total (Z\$) (Harare)

Year	94		95		96		97	
	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans
Domestic borrowing				803 654 531		950 973 531		1 298 914 467
Concessional external lending				0		0		0
Non-concessional external lending				0		0		0
Total of which from:				803 654 531		950 973 531		1 298 914 467
Pension funds				237 300 000		232 500 000		288 900 000
Insurance companies				79 100 000		77 500 000		96 300 000
Banks				177 955 619		194 957 758		240 547 019
Inter-municipal credit institution				0		0		0
Other sources GOZ				309 298 912		446 015 773		673 167 448

Source: Audited Financial Statements 1995 - 1997

4.2.6.2 Debt service: Payment on loans including interest (Z\$) (Harare)

Year	94		95		96		97		
	Amortisation of existing loans	New loans	Amortisation of existing loans	New Loans	Amortisation of existing loans	New Loans	Amortisation of existing loans	New Loans	Outstanding debt in 97
Figures for total outstanding debt by end of year			C + I I	149 594 061 82 761 608		180 767 524 108 257 769		173 590 956 152 211 934	
Yearly additional borrowing broken down by major category of source: domestic borrowing				149 594 061		180 767 524		173 590 956	
Yearly additional borrowing broken down by major category of source: concessional external lending				0		0		0	
Yearly additional borrowing broken down by major category of source: non-concessional external				0		0		0	
Yearly additional borrowing broken down by major institution of source: pension funds				34 470 828		33 467 075		40 889 292	
Yearly additional borrowing broken down by major institution of source: insurance companies				11 490 609		11 155 692		13 296 431	
Yearly additional borrowing broken down by major institution of source: banks				69 362 571		90 680 141		47 775 668	
Yearly additional borrowing broken down by major institution of source: inter-municipal credit institution				0		0		0	
Yearly additional borrowing broken down by major institution of source: other sources				34 269 205		45 464 616		71 629 565	

Note: C + I denotes capital and interest payments
I denotes interest payments only

4.2.6.2 Payment on loans with interest (Z\$) (Harare)

Year	94		95		96		97	
	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans
Domestic borrowing				149 594 061		180 767 524		173 590 956
Concessional external lending				0		0		0
Non-concessional external lending				0		0		0
Total of which from:				149 594 061		180 767 524		173 590 956
Pension funds				34 471 828		33 467 075		40 889 292
Insurance companies				11 490 609		11 155 692		13 296 431
Banks				69 362 571		90 680 141		47 775 668
Inter-municipal credit institution				0		0		0
Other sources GOZ				34 269 205		45 464 616		71 629 565

Notes: Figures denote capital and interest payments on all existing loans.

4.2.7 Sources of finance for selected types of infrastructure Finance of new (or renovated) infrastructure 1994–97 by source of finance (Z\$) (Harare)

Type	Own revenue	Capital Loans from central government	Ear-marked grants from central government	Domestic financial source from respectively pension funds	Insurance companies	Local Banks	Regional financial source (African Development Bank)	International finance source (World Bank Group)	International finance source from Donor Countries	Other international finance sources
Water supply	0	212 655 483	0	24 482 696	8 127 176	91 961 862	0	0	0	0
Sewerage	0	183 007 123	0	21 069 326	6 994 088	79 140 568	0	0	0	0
Sanitation	0	0	0	0	0	0	0	0	0	0
Solid waste	0	31 259 196	0	3 598 823	1 194 651	13 517 892	0	0	0	0
Electricity distribution	0	0	0	0	0	0	0	0	0	0
Roads	0	6 535 741	0	752 450	249 780	2 826 350	0	0	0	0
Education facilities	0	4 448 727	0	512 175	170 020	1 923 831	0	0	0	0
Health facilities	0	12 171 049	0	1 401 234	465 148	5 263 313	0	0	0	0
Total	0	450 077 319	0	51 816 704	17 200 863	194 633 816	0	0	0	0

Note: The grants provided for by central government are only to supplement on the salaries. There has been nothing on infrastructure renovations and improvements.

All figures above indicate sources of finance for infrastructural development. They exclude recurrent expenditure figures.

Sources of finance from African Development Bank, World Bank, etc. are shown under "loans from Central Government" as sub-national governments access these funds through the Central Government and not directly from external sources.

KWEKWE CITY COUNCIL

4.2.1.1 Expenditure (amount)

Type	94	95	96	97
Total Expenditures	0	63 381 364	61 802 663	97 259 693
Total revenues	0	56 061 647	57 222 032	80 045 581
Total capital expenditure	0	7 958 117	6 724 017	21 187 245
Total recurrent expenditure	0	55 423 247	55 078 646	76 072 448
Total debt service	0	5 094 114	4 427 651	7 517 427
Total borrowing GOZ (outstanding debt)	0	30 310 722	42 402 549	63 384 683

Notes:

1. Total loans outstanding for year includes internal loans
2. Figures for the City of Kwekwe have been extracted from audited accounts
3. The 1996 accounts were adjusted in 1997 and in most cases, figures from the abstract accounts 1996 have been ignored
4. The actual capital expenditure figures were \$8 582 894 in 1995, \$9 653 311 in 1996 and \$23 570 833 in 1997. The differences of \$624 777 in 1996, \$2 929 294 in 1996 in \$2 383 588 in 1997 were actual internal capital transfer (i.e. book transfers) and are not included in the capital expenditure figures above.

4.2.2 Recurrent expenditures (Kwekwe)

Type	94	95	96	97
General public services (administration etc.)	-	17 167 738	17 274 178	27 982 011
Education, primary	-	-	-	1 430 645
Education, secondary	-	-	-	-
Health	-	5 439 906	5 473 633	8 396 742
Social security and welfare	-	-	-	-
Housing	-	1 974 734	3 832 525	4 968 870
Community amenities, Water supply	-	11 862 582	11 936 130	17 564 073(e)
Community amenities, Sewerage	-	3 163 207	3 182 819	5 442 389(e)
Community amenities, Sanitation	-	1 573 540	1 583 296	1 731 669 (e)
Community amenities, Electricity Distribution	-	-	-	-
Community amenities, solid waste management	-	802 739	807 716	-
Recreational, cultural, religious affairs Liquor	-	1 343 880	3 292 616	4 739 065
Economic services, transport (excl. roads)	-	-	-	-
Economic services, roads	-	-	-	-
Economic services, energy (e.g. electricity production)	-	-	-	-
Other tasks, e.g. police	-	-	7 695 733	3 816 984
Total	-	55 423 247	55 078 646	76 072 448
Of which wages	-	22 989 402	28 667 552	37 149 233
Of which non-wages	-	32 433 845	26 411 094	39 697 142
% share of recurrent expenses related to the total expenses in specific local government	-	87%	89%	79%

(e) These figures were extrapolated from a total of \$24 738 131

4.2.3 Capital expenditure (Kwekwe)

Type	94	95	96	97
General public services (administration etc.)	-	-	99 167	200 000
Education, primary	-	696 533	505 534 (e)	-
Education, secondary	-	-	-	-
Health	-	-	-	-
Social security and welfare	-	-	-	-
Housing		1 166 930	1 387 544	21 800 000
Community amenities, Water supply	-	2 398 956	2 008 496	-
Community amenities, Sewerage	-	286 530	1 441 936	-
Community amenities, Sanitation	-	-	149 696	-
Community amenities, Electricity Distribution	-	227 670	-	-
Community amenities, solid waste management	-	-	-	-
Recreational, cultural, religious affairs Liquor	-	662 242	115 542	-
Economic services, transport (excl. roads)	-	202 612	1 458 112	-
Economic services, roads	-	1 453 877	1 704 101	-
Economic services, energy (e.g. electricity production)	-	-	-	-
Other tasks, e.g. police Town improvements	-	1 487 544	783 183	1 570 833
Total	-	8 582 894	9 653 311	23 570 833
Capital Expenditure % of total Expenditure	-	12.56%	11%	22%
Total Capital Exp. SNG as % of Sub-national Government Total Capital Expenditure	-	1.41%	1.29%	2.35%

Notes:

The following amounts to capital expenditure were funded internally.

1995, \$624 777; 1996, \$2 929 294; 1997, \$2 383 588.

And therefore these amounts are not included in the total figure for capital expenditure in 4.2.1.1

Administration capital expenditure in 1996 was for computer software and hardware.

For 1997 all other amenities were catered for under Urban II programme.

4.2.4 Revenues (Kwekwe)

Shared taxes: A tax yield that gives the sub-national authorities the right to share the yield of certain national taxes, e.g. 20% of the personal income tax revenues. Tax sharing refers to a system in which on government collects the revenue from a tax and shares it with sub-national governments

Local own taxes: Tax sources, where the sub-national governments have a strong influence on the tax level. In their clear form, the sub-national governments determine the tax rate themselves, taxes are included here if the sub-national government have a certain discretion of setting the tax

Type	94	95	96	97
Shared taxes	0	0	0	0
Local (own) taxes	0	6 851 902	7 993 405	7 309 424
User charges, fees	0	24 033 301	28 844 461	33 651 494
Revenue derived from single sources (e.g. sale of property/Beer Halls)	0	13 726 639	3 742 243	4 097 266 369 464
Other revenues (Investments sundry income etc)	0	9 152 286	11 452 844	16 749 457
Total tax revenue	0	6 851 902	7 993 405	7 309 424
Total transfers from other government	0	47 519	0	68 476
Total figures for loans (additions for year)	0	2 250 000	5 189 079	17 800 000
Total sum for disposal	0	56 061 647	57 222 032	80 045 581
Charged but not collected revenues (debtors)		7 941 105	10 580 009	12 493 597

4.2.4.1 Specific types of tax revenues (Kwekwe)

Type	94	95	96	97
Income tax	0	0	0	0
Corporate taxes	0	0	0	0
Property taxes	0	6 851 902	7 993 405	7 309 424
Excise taxes	0	0	0	0
General taxes on turnover or VAT	0	0	0	0

4.2.4.2 Other revenues (Kwekwe)

Type	94	95	96	97
Fees/charges/payment for water supply	-	15 419 454	17 241 529	20 708 626
Fees/charges/payment for sewerage	-	4 726 421	5 605 905	7 025 946
Fees/charges/payment for sanitation (refuse removal)	-	1 731 477	1 984 728	2 386 182
Fees/charges/payment for electricity distribution	-	-	-	-
Fees/charges/payment for roads	-	-	919 864	820 572
Fees/charges/payment for education	-	-	-	200 351
Fees/charges/payment for health services	-	2 155 949	3 092 435	2 509 817
Sub Total	-	24 033 301	28 844 461	33 651 494
Other non-tax revenues	-	9 152 286	11 452 844	16 749 457
Total	-	33 185 587	40 297 305	50 400 951

Note: Revenue from single sources is excluded from the non-tax revenues.

4.2.5 Transfers from other government levels to the sub-national governments (Kwekwe)

Type	94	95	96	97
1) Special earmarked transfers from central government	0	0	0	0
2) General grants (can be used to finance al functions)	0	47 519	0	68 476
3) General grants (for investments)	0	0	0	0
4) Other transfers	0	0	0	0
5) Total	0	47 519	0	68 476

4.2.6.1 Borrowing, Annual change in debt (Kwekwe)

Year	94		95		96		97		
	Existing loans	New loans	Existing loans	New Loans	Existing loans	New Loans	Existing loans	New Loans	Outstanding debt in 97
Figures for total outstanding debt by end of year	19 382 116		20 627 387		15 731 725		51 750 005		
Yearly additional borrowing broken down by major category of source: domestic borrowing					34 362 021	2 230 474			
Yearly additional borrowing broken down by major category of source: concessional external lending		2 250 000				17 800 000			
Yearly additional borrowing broken down by major category of source: non-concessional external									
Yearly additional borrowing broken down by major institution of source: pension funds									
Yearly additional borrowing broken down by major institution of source: insurance companies									
Yearly additional borrowing broken down by major institution of source: banks									
Yearly additional borrowing broken down by major institution of source: inter-municipal credit institution									
Yearly additional borrowing broken down by major institution of source: other sources									
GOZ									

4.2.6.1 Borrowing, total (Kwekwe)

Year	94		95		96		97	
	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans
Domestic borrowing				20 627 387		42 402 549		63 523 827
Concessional external lending								
Non-concessional external lending								
Total of which from:				20 627 387		42 402 549		63 523 827
Pension funds				288 560				95 488
Insurance companies								
Banks				7 961				43 656
Inter-municipal credit institution								
Other sources GOZ				20 330 866		42 402 549		63 384 683

4.2.6.2 Debt service: Payment on loans including interest (Kwekwe)

Year	94		95		96		97		
	Amortisation of existing loans	New loans	Amortisation of existing loans	New Loans	Amortisation of existing loans	New Loans	Amortisation of existing loans	New Loans	Outstanding debt in 97
Figures for total loans redeemed by end of year (external only)			24 360 151		63 159 843		88 657 303		
Yearly additional borrowing broken down by major category of source: domestic borrowing									
Yearly additional borrowing broken down by major category of source: concessional external lending		861 399							
Yearly additional borrowing broken down by major category of source: non-concessional external									
Yearly additional borrowing broken down by major institution of source: pension funds		141 386							
Yearly additional borrowing broken down by major institution of source: insurance companies									
Yearly additional borrowing broken down by major institution of source: banks		1 934							
Yearly additional borrowing broken down by major institution of source: inter-municipal credit institution									
Yearly additional borrowing broken down by major institution of source: other sources									

4.2.6.2 Payment on loans with interest (Kwekwe)

Year	94		95		96		97	
	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans
Domestic borrowing								
Concessional external lending								
Non-concessional external lending								
Total of which from:								
Pension funds								
Insurance companies								
Banks								
Inter-municipal credit institution								
Other sources GOZ								

4.2.7 Sources of finance for selected types of infrastructure Finance of new (or renovated) infrastructure 1994–97 by source of finance (Kwekwe)

Type	Own revenue	Capital Loans from central government	Ear-marked grants from central government	Domestic financial source from respectively pension funds	Insurance companies	Local Banks	Regional financial source (African Development Bank)	International finance source (World Bank Group)	International finance source from Donor Countries	Other international finance sources
Water supply										
Sewerage								350 000		
Sanitation										
Solid waste										
Electricity distribution										
Roads										
Education facilities										
Health facilities										
Total										

Note: The information was really not clearly available..

PFURA RURAL COUNCIL

4.2.1.1 Expenditure (amount)

Type	94	95	96	97
Total Expenditures	2 961 329	5 502 247	5 217 887	9 435 816
Total revenues	3 184 923	4 815 807	5 117 570	8 029 866
Total capital expenditure	602 841	1 348 124	594 629	3 589 296
Total recurrent expenditure	2 358 488	4 154 123	4 623 258	5 846 520
Total debt service	69 275	21 092	-	201 403
Total borrowing	-	-	2 593 906	-

Source: Council Accounts

Note: The figures for Pfura are based on accounts that were not edited. The council is still in the process of compiling accounts for audit purposes. There is very little revenue left for the council after deducting all expenses by the council. The council has been investing very little on capital projects.

4.2.2 Recurrent expenditures (Z\$) (Pfura)

Type	94	95	96	97
General public services (administration etc.)	2 358 488	4 154 123	4 623 258	5 846 520
Education, primary	-	-	-	-
Education, secondary	-	-	-	-
Health	-	-	-	-
Social security and welfare	-	-	-	-
Housing	-	-	-	-
Community amenities, Water supply	-	-	-	-
Community amenities, Sewerage	-	-	-	-
Community amenities, Sanitation	-	-	-	-
Community amenities, Electricity Distribution	-	-	-	-
Community amenities, solid waste management	-	-	-	-
Recreational, cultural, religious affairs Liquor	-	-	-	-
Economic services, transport (excl. roads)	-	-	-	-
Economic services, roads	-	-	-	-
Economic services, energy (e.g. electricity production)	-	-	-	-
Other tasks, e.g. police	-	-	-	-
Total	2 358 488	4 154 123	4 623 258	5 846 520
Of which wages	1 238 132	1 601 629	2 599 820	2 777 678
Of which non-wages	1 120 356	2 552 494	2 023 438	3 068 842
% share of recurrent expenses related to the total expenses in specific local government	80%	75%	89%	62%

Note: The expenses of Pfura reflect that the larger portion is consumed by salaries. The expenses cannot really be broken down into the categories as most of them relate to administration.

4.2.3 Capital expenditure (Z\$) (Pfura)

Type	94	95	96	97
General public services (administration etc.)	602 841	1 348 124	594 629	3 589 296
Education, primary	-	-	-	-
Education, secondary	-	-	-	-
Health	-	-	-	-
Social security and welfare	-	-	-	-
Housing	-	-	-	-
Community amenities, Water supply	-	-	-	-
Community amenities, Sewerage	-	-	-	-
Community amenities, Sanitation	-	-	-	-
Community amenities, Electricity Distribution	-	-	-	-
Community amenities, solid waste management	-	-	-	-
Recreational, cultural, religious affairs Liquor	-	-	-	-
Economic services, transport (excl. roads)	-	-	-	-
Economic services, roads	-	-	-	-
Economic services, energy (e.g. electricity production)	-	-	-	-
Other tasks, e.g. police	-	-	-	-
Total	602 841	1 348 124	594 629	3 589 296
Capital Expenditure % of total Expenditure	20%	25%	11%	38%
Total Capital Exp. SNG as %of Sub-National Government Capital Expenditure	0.19%	0.24%	0.11%	0.40%

4.2.4 Revenues (Z\$) (Pfura)

Shared taxes: A tax yield that gives the sub-national authorities the right to share the yield of certain national taxes, e.g. 20% of the personal income tax revenues. Tax sharing refers to a system in which on government collects the revenue from a tax and shares it with sub-national governments

Local own taxes: Tax sources, where the sub-national governments have a strong influence on the tax level. In their clear form, the sub-national governments determine the tax rate themselves, taxes are included here if the sub-national government have a certain discretion of setting the tax

Type	94	95	96	97
Shared taxes	0	0	0	0
Local (own) taxes	312 643	590 237	365 628	492 163
User charges, fees	18 901	21 382	23 499	-
Revenue derived from single sources (e.g. sale of property)	-	0	0	0
Other revenues	1 814 866	2 541 540	3 614 341	7 089 624
Total transfers from other government	1 038 513	1 662 648	1 114 102	448 079
Total figures for loans	0	0	0	0
Total sum for disposal	3 184 923	4 815 807	5 117 570	8 029 866
Charged but not collected revenues	253 770	180 045	336 708	351 085

Note: There are no shared taxes for the local authorities – it all goes to government.

4.2.4.1 Specific types of tax revenues (Z\$) (Pfura)

Type	94	95	96	97
Income tax	0	0	0	0
Corporate taxes	0	0	0	0
Property taxes	312 643	590 237	365 628	492 163
Excise taxes	0	0	0	0
General taxes on turnover or VAT	0	0	0	0

Note: The local authority has no control at all over the other forms of taxes. These can only be collected by central government under the current set up.

4.2.4.2 Other revenues (Z\$) (Pfura)

Type	94	95	96	97
Fees/charges/payment for water supply	-	-	-	-
Fees/charges/payment for sewerage	-	-	-	-
Fees/charges/payment for sanitation	-	-	-	-
Fees/charges/payment for electricity distribution	-	-	-	-
Fees/charges/payment for roads	-	-	-	-
Fees/charges/payment for education	18 901	21 382	23 499	-
Fees/charges/payment for health services	-	-	-	-
Sub Total	18 901	21 382	23 499	-
Other non-tax revenues	1 814 866	2 541 540	3 614 341	7 089 624
Total	1 833 767	2 562 922	3 637 840	7 089 624

Note: The revenues of the local authority are confined to a limited number of services as the local authority does not provide a number of the above services. Most of the local authorities still do not have the capacity to provide health and education services without government grants.

4.2.5 Transfers from other government levels to the sub-national governments (Z\$) (Pfura)

Type	94	95	96	97
1) Special earmarked transfers from central government	1 038 513	1 662 648	1 114 102	448 079
2) General grants (can be used to finance al functions)	0	0	0	0
3) General grants (for investments)	0	0	0	0
4) Other transfers	0	0	0	0
5) Total	1 038 513	1 662 648	1 114 102	448 079

Note: For investments and capital projects, local authorities get loans from central government

Government does not provide general grants but all government grants are specified for certain areas e.g. education or health.

RUSAPE TOWN COUNCIL

4.2.1.1 Expenditure (amount) (Z\$)

Type	94	95	96	97
Total Expenditures	7 702 068	11 022 904	14 445 996	15 409 459
Total revenues	13 239 158	11 273 039	11 974 691	18 586 940
Total capital expenditure	2 815 100	1 041 613	2 543 705	3 986 880
Total recurrent expenditure	4 886 968	9 981 291	11 902 291	11 422 579
Total debt service	93 513	108 248	84 360	-
Total borrowing (Total outstanding debt)	6 516 400	5 259 400	5 343 760	-

Source: Council Audited Statements and budgeted figures for 1997 - 1998

Note: The 1997/98 figures are based on budgeted figures as the audited results were not yet available. The bulk of expenses for each year is mainly on recurrent charges for capital development. For example in 1995 only 9.4% was spent on capital expenditure leaving nearly 91% for recurrent expenditure.

4.2.2 Recurrent expenditures (Z\$) (Rusape)

Type	94	95	96	97
General public services (administration etc.)	564 986	6 175 208	1 855 687	2 704 279
Education, primary	92 806	124 858	166 738	158 660
Education, secondary	-	-	-	-
Health	344 043	384 417	539 938	1 495 320
Social security and welfare	-	205 577	315 466	-
Housing	2 032 878	248 825	5 273 690	934 700
Community amenities, Water supply	1 605 687	2 535 532	3 123 548	5 078 550
Community amenities, Sewerage	-	296 017	610 128	1 051 070
Community amenities, Sanitation	235 651	-	-	-
Community amenities, Electricity Distribution	-	-	-	-
Community amenities, solid waste management	-	-	-	-
Recreational, cultural, religious affairs Liquor	10 917	10 857	17 096	-
Economic services, transport (excl. roads)	-	-	-	-
Economic services, roads	-	-	-	-
Economic services, energy (e.g. electricity production)	-	-	-	-
Other tasks, e.g. police	-	-	-	-
Total	4 886 968	9 981 291	11 902 291	11 422 579
Of which wages	1 888 945	3 074 244	4 065 643	4 663 329
Of which non-wages	2 998 023	6 907 047	7 836 648	6 759 250
% share of recurrent expenses related to the total expenses in specific local government	63.5%	90.5%	82.4%	74.1%

4.2.3 Capital expenditure (Z\$) (Rusape)

Type	94	95	96	97
General public services (administration etc.)	601 370	69 358	1 379 156	1 114 611
Education, primary	-	-	-	-
Education, secondary	-	-	-	-
Health	-	-	-	-
Social security and welfare	-	-	-	-
Housing	-	-	-	-
Community amenities, Water supply	947 739	71 355	600 225	700 114
Community amenities, Sewerage	25 473	303 028	55 733	100 915
Community amenities, Sanitation	-	-	508 591	-
Community amenities, Electricity Distribution	-	-	-	-
Community amenities, solid waste management	-	94 515	-	211 991
Recreational, cultural, religious affairs Liquor	-	26 354	-	73 881
Economic services, transport (excl. roads)	-	-	-	-
Economic services, roads	1 145 031	477 003	-	1 145 031
Economic services, energy (e.g. electricity production)	-	-	-	-
Other tasks, e.g. police	-	-	-	-
Town improvements	95 487	-	-	640 337
Total	2 815 100	1 041 613	2 543 705	3 986 880
Capital Expenditure % of Total Expenditure	37%	9.45%	17.61%	26%
Total Capital Exp. SNG as % of Sub-national government	-	-	-	-
Total Capital Expenditure	0.90%	0.19%	0.49%	0.44%

Source: Council Accounts

Note: From the pattern reflected on this schedule, it shows that there has been very little of Capital Development during the year under review. This could be a result of the huge amounts spent on recurrent expenditure leaving the town council with very little for capital development.

4.2.4 Revenues (Z\$) (Rusape)

Shared taxes: A tax yield that gives the sub-national authorities the right to share the yield of certain national taxes, e.g. 20% of the personal income tax revenues. Tax sharing refers to a system in which on government collects the revenue from a tax and shares it with sub-national governments

Local own taxes: Tax sources, where the sub-national governments have a strong influence on the tax level. In their clear form, the sub-national governments determine the tax rate themselves, taxes are included here if the sub-national government have a certain discretion of setting the tax

Type	94	95	96	97
Shared taxes	0	0	0	0
Local (own) taxes	1 373 560	1 546 997	1 880 767	1 967 816
User charges, fees	2 795 313	3 026 613	4 856 114	3 843 741
Revenue derived from single sources (e.g. sale of property)	0	0	0	0
Other revenues (non-tax and other e.g. Beer sales)	4 214 129	6 341 219	4 824 098	12 409 341
Total transfers from other government (grants general and specific)	309 056	334 164	413 712	366 042
Total figures for loans	4 547 070	24 046	0	0
Total sum for disposal	13 239 158	11 273 039	11 974 691	18 586 940
Charged but not collected revenues	4 443 159	4 135 940	6 205 434	0

4.2.4.1 Specific types of tax revenues (Z\$) (Rusape)

Type	94	95	96	97
Income tax	0	0	0	0
Corporate taxes	0	0	0	0
Property taxes	1 373 690	1 546 997	1 880 767	1 967 816
Excise taxes	0	0	0	0
General taxes on turnover or VAT	0	0	0	0

Note: These are not collected by councils but central government councils do not control much in terms of this tax base hence the capital base of most of the councils is very small.

4.2.4.2 Other revenues (Z\$) (Rusape)

Type	94	95	96	97
Fees/charges/payment for water supply	1 985 317	2 140 719	3 622 317	2 767 078
Fees/charges/payment for sewerage	356 805	365 712	523 646	523 018
Fees/charges/payment for sanitation	-	-	-	-
Fees/charges/payment for electricity distribution	-	-	-	-
Fees/charges/payment for roads	-	-	-	-
Fees/charges/payment for education	91 907	73 451	90 956	72 007
Fees/charges/payment for health services	361 284	446 731	619 195	481 638
Sub Total	2 795 313	3 026 613	4 856 114	3 845 741
Other non-tax revenues	4 214 129	6 341 219	4 824 098	12 409 341
Total	7 009 442	9 367 832	9 680 212	16 253 082

Notes: Figures for 1997/98 are based on the budgeted activities by council.

4.2.5 Transfers from other government levels to the sub-national governments (Z\$) (Rusape)

Type	94	95	96	97
1) Special earmarked transfers from central government	309 056	334 164	413 712	366 042
2) General grants (can be used to finance al functions)	0	0	0	0
3) General grants (for investments)	0	0	0	0
4) Other transfers	0	0	0	0
5) Total	309 056	334 164	413 712	366 042

Note: The grants from government are only for health and education services. From the accounts it shows that government has been transferring very small amounts mainly to supplement salaries.

4.2.6.1 Borrowing, Annual change in debt (Z\$) (Rusape)

Year	94		95		96		97		
	Existing loans	New loans	Existing loans	New Loans	Existing loans	New Loans	Existing loans	New Loans	Outstanding debt in 97
Figures for total outstanding debt by end of year		4 547 070		24 046					
Yearly additional borrowing broken down by major category of source: domestic borrowing									
Yearly additional borrowing broken down by major category of source: concessional external lending									
Yearly additional borrowing broken down by major category of source: non-concessional external									
Yearly additional borrowing broken down by major institution of source: pension funds									
Yearly additional borrowing broken down by major institution of source: insurance companies									
Yearly additional borrowing broken down by major institution of source: banks									
Yearly additional borrowing broken down by major institution of source: inter-municipal credit institution									
Yearly additional borrowing broken down by major institution of source: other sources									
GOZ		4 547 070		24 046					

4.2.6.1 Borrowing, total (Z\$) (Rusape)

Year	94		95		96		97	
	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans
Domestic borrowing		4 547 070		24 046				
Concessional external lending								
Non-concessional external lending								
Total of which from:								
Pension funds								
Insurance companies								
Banks								
Inter-municipal credit institution								
Other sources GOZ		4 547 070		24 046				

4.2.6.2 Debt service: Payment on loans including interest (Z\$) (Rusape)

Year	94		95		96		97		
	Amortisation of existing loans	New loans	Amortisation of existing loans	New Loans	Amortisation of existing loans	New Loans	Amortisation of existing loans	New Loans	Outstanding debt in 97
Figures for total outstanding debt by end of year		9 749 398							
Yearly additional borrowing broken down by major category of source: domestic borrowing									
Yearly additional borrowing broken down by major category of source: concessional external lending									
Yearly additional borrowing broken down by major category of source: non-concessional external									
Yearly additional borrowing broken down by major institution of source: pension funds									
Yearly additional borrowing broken down by major institution of source: insurance companies									
Yearly additional borrowing broken down by major institution of source: banks									
Yearly additional borrowing broken down by major institution of source: inter-municipal credit institution									
Yearly additional borrowing broken down by major institution of source: other sources									

Note: Figures for 1997 are not available as these are based on the budgeted figures only

4.2.6.2 Payment on loans with interest (Z\$) (Rusape)

Year	94		95		96		97	
	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans
Domestic borrowing								
Concessional external lending								
Non-concessional external lending								
Total of which from:								
Pension funds								
Insurance companies								
Banks								
Inter-municipal credit institution								
Other sources GOZ								

4.2.7 Sources of finance for selected types of infrastructure Finance of new (or renovated) infrastructure 1994–97 by source of finance (Z\$) (Rusape)

Type	Own revenue	Capital Loans from central government	Ear-marked grants from central government	Domestic financial source from respectively pension funds	Insurance companies	Local Banks	Regional financial source (African Development Bank)	International finance source (World Bank Group)	International finance source from Donor Countries	Other international finance sources
Water supply		4 000 000								
Sewerage								350 000		
Sanitation										
Solid waste										
Electricity distribution										
Roads										
Education facilities										
Health facilities										
Total										

Note: The information was really not readily available. The executive office finance could not also confirm some of the statistics available.

RUWA LOCAL BOARD

4.2.1.1 Expenditure (amount) (Z\$)

Type	94	95	96	97
Total Expenditures	1 041 858	4 789 658	6 593 303	11 241 807
Total revenues	2 504 160	5 842 362	7 992 635	10 456 238
Total capital expenditure	-	2 735 084	2 105 951	3 317 783
Total recurrent expenditure	1 041 858	2 054 574	4 487 352	7 924 024
Total debt service	-	197 602	432 141	573 676
Total borrowing (total outstanding debt)	1 334 766	2 958 463	3 900 219	3 543 635

Source: Audited Financial Statements 1995 – 1997

Note: The table is not quite complete because 1994 accounts could not be obtained. Total debt service reflects total capital repayments plus interest. Total borrowing reflects total loans outstanding for the year.

4.2.2 Recurrent expenditures (Z\$) (Ruwa)

Type	94	95	96	97
General public services (administration etc.)	466 151	850 800	1 480 362	2 369 929
Education, primary	0	82 452	310 319	529 731
Education, secondary	0	0	0	0
Health	0	0	0	0
Social security and welfare	0	0	0	0
Housing	69 359	113 663	136 402	388 943
Community amenities, Water supply	126 039	399 608	1 354 960	2 160 741
Community amenities, Sewerage	380 309	608 051	1 033 539	1 834 051
Community amenities, Sanitation	0	0	0	0
Community amenities, Electricity Distribution	0	0	0	0
Community amenities, solid waste management	0	0	0	0
Recreational, cultural, religious affairs Liquor	0	0	171 770	640 629
Economic services, transport (excl. roads)	0	0	0	0
Economic services, roads	0	0	0	0
Economic services, energy (e.g. electricity production)	0	0	0	0
Other tasks, e.g. police	0	0	0	0
Total	1 041 858	2 054 574	4 487 352	7 924 024
Of which wages	431 408	794 827	1 362 730	2 518 824
Of which non-wages	610 450	1 259 747	3 124 622	5 405 200
% share of recurrent expenses related to the total expenses in specific local government	-	42.9%	68.1%	70.5%

Note: The budget and accounting system classifying interest and capital repayments on loans as recurrent expenditures and are included under the different sectors.

Liquor income is included under recreational, cultural and religious affairs.

4.2.3 Capital expenditure (Z\$) (Ruwa)

Type	94	95	96	97
General public services (administration etc.)		296 811	271 297	1 450 120
Education, primary		1 282 717	22 219	733 657
Education, secondary		0	0	0
Health		0	0	0
Social security and welfare		0	0	0
Housing		700 000	301 769	3 205
Community amenities, Water supply		55 512	113 685	107 909
Community amenities, Sewerage		98 489	138 441	574 231
Community amenities, Sanitation		0	0	0
Community amenities, Electricity Distribution		0	0	0
Community amenities, solid waste management		108 052	145 409	0
Recreational, cultural, religious affairs Liquor		0	1 037 236	267 037
Economic services, transport (excl. roads)		0	0	0
Economic services, roads		193 503	75 895	181 624
Economic services, energy (e.g. electricity production)		0	0	0
Other tasks, e.g. police		0	0	0
Total		2 735 084	2 105 951	3 317 783
Capital Expenditure % of total Expenditure	-	57%	32%	30%
Total Capital Exp. SNG as % of Sub-national Government Total Capital Expenditure	-	0.49%	0.41%	0.37%

Source: Audited Financial Statements 1995 – 1997

Note: Construction costs of liquor outlets are included under recreational affairs

4.2.4 Revenues (Z\$) (Ruwa)

Shared taxes: A tax yield that gives the sub-national authorities the right to share the yield of certain national taxes, e.g. 20% of the personal income tax revenues. Tax sharing refers to a system in which on government collects the revenue from a tax and shares it with sub-national governments

Local own taxes: Tax sources, where the sub-national governments have a strong influence on the tax level. In their clear form, the sub-national governments determine the tax rate themselves, taxes are included here if the sub-national government have a certain discretion of setting the tax

Type	94	95	96	97
Shared taxes	0	0	0	0
Local (own) taxes	1 033 317	1 447 918	1 995 636	2 510 693
User charges, fees	529 565	853 965	2 387 147	4 597 202
Revenue derived from single sources (e.g. sale of property)	267 121	293 391	250 496	893 481
Other revenues	674 157	1 553 794	2 053 961	2 434 349
Total transfers from other government	0	0	202 430	20 513
Total figures for loans	0	1 693 294	1 102 965	0
Total sum for disposal	2 504 160	5 842 362	7 992 635	10 456 238
Charged but not collected revenues	100 282	632 296	1 162 279	1 691 944

Source: Audited Financial Statements 1995 – 1997

Note: Local (own) taxes include property taxes only.

Revenue from single sources includes rent, levies, licences, etc.

Other revenues include interest on cash investments, liquor revenue, etc.

Charged but not collected revenues indicate debtors at the end of the period.

4.2.4.1 Specific types of tax revenues (Z\$) (Ruwa)

Type	94	95	96	97
Income tax	0	0	0	0
Corporate taxes	0	0	0	0
Property taxes	1 033 317	1 447 918	1 995 636	2 510 693
Excise taxes	0	0	0	0
General taxes on turnover or VAT	0	0	0	0

Source: Audited Financial Statements 1995 – 1997

4.2.4.2 Other revenues (Z\$) (Ruwa)

Type	94	95	96	97
Fees/charges/payment for water supply	243 259	350 015	1 185 659	2 333 721
Fees/charges/payment for sewerage	128 045	221 787	631 667	713 470
Fees/charges/payment for sanitation	64 480	98 634	83 605	526 016
Fees/charges/payment for electricity distribution	0	0	0	0
Fees/charges/payment for roads	93 781	101 905	79 113	650 162
Fees/charges/payment for education	0	81 264	407 103	373 833
Fees/charges/payment for health services	0	0	0	0
Sub Total	529 565	853 965	2 387 147	4 597 202
Other non-tax revenues	674 157	1 553 794	2 053 961	2 434 349
Total	1 203 722	2 407 759	4 441 108	7 031 551

Source: Audited Financial Statements 1995 – 1997

Note: Other non-tax revenues include all other revenues besides property tax and user fees as indicated above

4.2.5 Transfers from other government levels to the sub-national governments (Z\$) (Ruwa)

Type	94	95	96	97
1) Special earmarked transfers from central government	0	0	202 430	20 513
2) General grants (can be used to finance al functions)	0	0	0	0
3) General grants (for investments)	0	0	0	0
4) Other transfers	0	0	0	0
5) Total	0	0	202 430	20 513

Note: Grants are mainly for education

The figure differs with that in table 4.2.7 possibly as a result of the many anomalies countered in Public sector accounting.

4.2.6.1 Borrowing, Annual change in debt (Z\$) (Ruwa)

Year	94		95		96		97		
	Existing loans	New loans	Existing loans	New Loans	Existing loans	New Loans	Existing loans	New Loans	Outstanding debt in 97
Figures for total outstanding debt by end of year			1 334 766	1 693 294	2 958 463	1 102 965	3 900 219	0	3 543 635
Yearly additional borrowing broken down by major category of source: domestic borrowing			1 334 766	1 693 294	2 958 463	1 102 965	3 900 219	0	3 543 635
Yearly additional borrowing broken down by major category of source: concessional external lending			0	0	0	0	0	0	0
Yearly additional borrowing broken down by major category of source: non-concessional external			0	0	0	0	0	0	0
Yearly additional borrowing broken down by major institution of source: pension funds			0	0	0	0	0	0	0
Yearly additional borrowing broken down by major institution of source: insurance companies			0	0	0	0	0	0	0
Yearly additional borrowing broken down by major institution of source: banks			0	0	0	0	0	0	0
Yearly additional borrowing broken down by major institution of source: inter-municipal credit institution			0	0	0	0	0	0	0
Yearly additional borrowing broken down by major institution of source: other sources GOZ			1 334 766	1 693 294	2 958 463	1 102 965	3 900 219	0	3 543 635

Source: Audited Financial Statements 1995 – 1997

Note: Figures above indicate loans outstanding at beginning of period and new loans raised for the year only. It excludes loan repayment figures.

GOZ means Government of Zimbabwe loans

4.2.6.1 Borrowing, total (Z\$) (Ruwa)

Year	94		95		96		97	
	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans
Domestic borrowing		1 334 766		2 958 463		3 900 219		3 543 635
Concessional external lending		1 334 766		2 958 463		3 900 219		3 543 635
Non-concessional external lending		0		0		0		0
Total of which from:		0		0		0		0
Pension funds		0		0		0		0
Insurance companies		0		0		0		0
Banks		0		0		0		0
Inter-municipal credit institution		0		0		0		0
Other sources GOZ		1 334 766		2 958 463		3 900 219		3 543 635

Source: Audited Financial Statements 1995 – 1997

4.2.6.2 Debt service: Payment on loans including interest (Z\$) (Ruwa)

Year	94		95		96		97		
	Amortisation of existing loans	New loans	Amortisation of existing loans	New Loans	Amortisation of existing loans	New Loans	Amortisation of existing loans	New Loans	Outstanding debt in 97
Figures for total outstanding debt by end of year			C + I I	197 602 130 927		432 141 336 809		573 626 491 084	
Yearly additional borrowing broken down by major category of source: domestic borrowing				197 602		432 141		573 626	
Yearly additional borrowing broken down by major category of source: concessional external lending				0				0	
Yearly additional borrowing broken down by major category of source: non-concessional external				0		0		0	
Yearly additional borrowing broken down by major institution of source: pension funds				0		0		0	
Yearly additional borrowing broken down by major institution of source: insurance companies				0		0		0	
Yearly additional borrowing broken down by major institution of source: banks				0		0		0	
Yearly additional borrowing broken down by major institution of source: inter-municipal credit institution				0		0		0	
Yearly additional borrowing broken down by major institution of source: other sources				197 602		432 141		573 626	
Note: C + I denotes capital and interest payments. I denotes interest payments only									

4.2.6.2 Payment on loans with interest (Z\$) (Ruwa)

Year	94		95		96		97	
	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans	Amortisation of existing loans	New loans
Domestic borrowing				197 602		432 141		573 626
Concessional external lending				0		0		0
Non-concessional external lending				0		0		0
Total of which from:				197 602		432 141		573 626
Pension funds				0		0		0
Insurance companies				0		0		0
Banks				0		0		0
Inter-municipal credit institution				0		0		0
Other sources GOZ				197 602		432 141		573 626

Notes: Figures denote capital and interest payments on all existing loans

4.2.7 Sources of finance for selected types of infrastructure Finance of new (or renovated) infrastructure 1994–97 by source of finance (Z\$) (Ruwa)

Type	Own revenue	Capital Loans from central government	Ear-marked grants from central government	Domestic financial source from respectively pension funds	Insurance companies	Parastatal municipal credit	Regional financial source (African Development Bank)	International finance source (World Bank Group)	International finance source from Donor Countries	Other international finance sources
Water supply	277 106	0	0							
Sewerage	344 743	466 418	0							
Sanitation	0	0	0							
Solid waste	0	253 461	0							
Electricity distribution	0	0	0							
Roads	277 729	0	173 293							
Education facilities	163 462	1 699 826	175 305							
Health facilities	0	0	0							
Total	1 063 040	2 419 705	348 598	0	0	0	0	0	0	0

Note: Figures indicate capital expenditures only

All figures above indicate sources of finance for infrastructure development. They exclude recurrent expenditure figures.

Education, lower roads not previously accounted for.